

# NEW HAMPSHIRE 2000 MEALS & RENTALS TAX BOOKLET

This book contains:

**FORM DP-14**

**FORM M&R WORKSHEET**

**FORM M&R LICENSE  
DATA UPDATE**

This booklet contains a worksheet and instructions necessary for filing the Meals & Rentals Tax (M&R) returns for calendar year 2000.

## REMINDERS

**TIMELY FILING:** Meals & Rental Operators filing via the TELEFILE and PCFILE Systems are reminded of the opportunity to file early. Payment from your authorized account will not be debited until the day after the due date (generally the 16th of each month) regardless of when you transmitted your filing. File early, know your return is filed timely and avoid unnecessary penalties!

**TRANSACTION DOCUMENTATION:** PCFILERS are reminded to print a copy of their completed transaction prior to exiting the PCFILE. Retain this copy as a record of your transaction and confirmation number.

**CREDIT MEMO:** If you have received a credit memo from the department, the credit amount indicated may be used to reduce a subsequent payment. To utilize the credit, enter the amount on line 14 of the Meals & Rentals Tax worksheet. **NOTE:** Do not utilize any credit amount until you have received a credit memo from the department.

**COPIES OF FORM DP-14:** This booklet contains 2 copies of Form DP-14 for operators not filing under TELEFILE or the PCFILE. Operators filing Form DP-14 must make sufficient copies before filling it out.

If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the PCFILE System, please call (603) 271-3701.

Copies of laws and administrative rules may be obtained from <http://www.state.nh.us/gencourt/ols/rules/rev.htm> or from:

New Hampshire State Library  
Government Information Bureau  
20 Park Street, Concord, NH 03301  
Telephone Number (603) 271-2239

Services provided by the Department of Revenue Administration are compliant with the requirements of Title II of the Americans with Disabilities Act of 1990.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

<b>WHO MUST FILE MEALS &amp; RENTALS RETURNS</b>	Every operator having a New Hampshire Meals & Rentals Tax license must file a Meals & Rentals Tax return. Operators must report monthly, even when no tax is due. Approved seasonal operators must file returns for each month of their approved season.
<b>WORKSHEET</b>	Every operator is required to complete the worksheet monthly. Operators filing by PCFILE shall print a hard copy monthly. All records, including the worksheet, shall be retained for a minimum of three years from the due date of the tax or the date the return was filed, whichever is later.
<b>WHEN TO FILE AND PAY TAX</b>	<p>Electronically filed returns filed timely will not have the payment, on line 20 of the worksheet, deducted from their account until the next business day <b>after the return due date</b>.</p> <p>Electronic payments for late filed returns will be deducted on the next business day following the day the return was filed.</p> <p>You may access the TELEFILE and PCFILE systems 24 hours a day, 7 days a week. Electronically filed returns will be considered timely filed when a connection to either the TELEFILE or PCFILE system is established prior to 12:00 midnight on the date due. Timely payment of electronically filed returns will not be debited from your authorized account until the next day after the due date.</p> <p>Paper returns must be received by the department no later than the due date shown on the worksheet (pages 7&amp;8) or postmarked by the U.S. Postal Service on or before the due date shown.</p>
<b>CONFIRMATION NUMBER</b>	A 10-digit confirmation number will be provided at the conclusion of all TELEFILE and PCFILE transactions. This confirmation number will provide a record of the electronic filing transaction and should be retained in the taxpayer's records. (Note: a space has been provided to record this item on line 22 of the worksheet contained within this booklet.)
<b>MEALS &amp; RENTALS TAX RATE</b>	The Meals & Rentals Tax rate is 8%.
<b>INTEREST AND PENALTIES</b>	Interest and penalties will be charged on all late filed and late paid returns. For assistance in calculating interest and penalties see instructions on page 6.
<b>FOR HELP OR FORMS</b>	<p>Help line: (603) 271-3701 Monday - Friday, 8:00 - 4:30.</p> <p>Forms line: (603) 271-2192 24 hours a day.</p> <p>Website: <a href="http://www.state.nh.us/revenue/revenue.htm">http://www.state.nh.us/revenue/revenue.htm</a></p> <p>Hearing or Speech impaired: TDD Access 1-800-735-2964</p>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

## **MEALS & RENTALS TAX LICENSE REQUIREMENT**

The Meals & Rentals Tax is a tax assessed upon the patrons of hotels, restaurants and renters of motor vehicles based on the rents charged and upon meals costing \$.36 or more. A Meals & Rentals Tax operator's license is required by anyone engaging in business activities as defined in RSA 78-A.

Questions concerning licensing requirements should be directed to the Department of Revenue Administration (DRA) by calling (603) 271-3701.

## **ELECTRONIC FILING AND PAYMENT**

To report the Meals & Rentals Tax information electronically, the operator can use either the TELEFILE or the PCFILE options explained below. Operators filing electronically may file paper returns for Initial, Amended or Final Returns **only**. Initial returns will be accepted when the operator has not received a Personal Identification Number (PIN).

Payment of the Meals & Rentals Tax will be made electronically using an ACH Debit authorization for an account specified by the operator. For more information about ACH Debit authorization requirements, see below.

### **TELEFILE**

After completing the worksheet within this booklet, operators using a touch-tone telephone will dial (603) 271-1000 to connect to the TELEFILE system. The automated system will prompt the operator to provide their license number and PIN prior to entering certain tax information from the prepared worksheet.

Once the tax information has been entered and verified, TELEFILE will issue a ten (10) digit confirmation number as a record of the filing transaction. The operator should write this confirmation number on line 22 of the worksheet.

### **PCFILE**

Operators may file using a personal computer equipped with a modem, communications software and a Windows based program software called PCFILE. The PCFILE program software will prompt the user to enter necessary tax information and, upon completion, will automatically transmit the information with the New Hampshire Department of Revenue Administration.

The PCFILE program software is available through the DRA Internet web page located at <http://www.state.nh.us/revenue/revenue.htm>. The PCFILE option discussed on page 10 in this booklet provides more detailed instructions.

For operators who do not have access to the internet, the department will provide the PCFILE software at no cost. To obtain this software, send a written request to the NH Department of Revenue Administration, PO Box 454, Concord, NH 03301. Be sure to include your return address.

## **ACH DEBIT AUTHORIZATION**

For each Meals & Rentals operator electing to file electronically, an ACH Debit Authorization form must be completed and filed with the New Hampshire Department of Revenue Administration (DRA) for **each** Meals & Rentals license. The ACH Debit Authorization allows the DRA to electronically process the payment of tax due from the account specified by the operator.

This ACH Debit Authorization remains in effect until the operator submits written notice of a change or cancellation to the DRA. A notification of change, including a revised ACH Debit Authorization form, must be submitted to the DRA twenty **(20) days prior** to the next scheduled filing.

Some examples of changes which would require written notification to DRA are: obtaining a new account within the same financial institution, changing your financial institution (e.g. financial institution A to financial institution B), your financial institution is merged into another financial institution, or the operator elects to withdraw from electronic filing.

To obtain an ACH Debit Authorization form or information concerning its requirements, contact the TELEFILE Help Line at (603) 271-3701.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

## AMENDED AND FINAL RETURNS

**You may not file amended or final returns through TELEFILE or PCFILE.**

Amended and final returns must be filed by paper using the Meals & Rentals Tax Return (DP-14) contained in this booklet. If you need additional forms, you may copy those found in this booklet or call (603) 271-2192. Questions concerning amended or final returns may be directed to (603) 271-2186 or (603) 271-3701.

## PAPER RETURNS

Meals & Rentals Tax operators may elect to file paper returns rather than file electronically; however, this election will result in the loss of the 3% commission, if gross receipts were equal to or greater than \$25,000 in the prior calendar year.

## CONSOLIDATED REPORTING

Operators having more than one license may request permission in writing to file on a combined basis provided all licenses use the same federal identification number. The request to the department shall include the following:

- 1) Operator's designation of one license number to be the master license number;
- 2) Business name for each license;
- 3) Address for each license; and
- 4) A statement that the operator agrees to the requirements of Rev 704.

To qualify for consolidated reporting the operator agrees;

- 1) To notify the department, in writing, of any additions or deletions to the consolidated group within ten (10) days of any change;
- 2) To continue to use the designated master license number unless written approval has been granted to change the designation;
- 3) To keep records readily available which show activity by month for each individual license;
- 4) To permit the department to make an assessment against and collect from the master license for any member of the consolidated group when the records required in 3) are not made available; and
- 5) If the consolidated return is late or the payment is late, then the interest and penalties shall be applied as if individual returns had been filed.

## SEASONAL FILERS

Any operator whose business is not open year round may request in writing to file only for the months operated during the year provided the filing months are consecutive. Operations previously approved for seasonal filing need NOT reapply each year unless their season changes. For additional information, please call (603) 271-3701.

## QUARTERLY FILERS

Any operator whose year-round business has an average monthly tax liability of less than \$100 per month may request in writing to file quarterly returns. For additional information, please call (603) 271-3701.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

**RECORD KEEPING REQUIREMENTS**

All Meals & Rentals Tax operators are required to keep sufficient records to substantiate their reported receipts. These records must include properly dated source documents, and the summary documents used to calculate the tax due. As required by Rev. 706.01, operators must maintain for a minimum of three (3) years; all records including the Meals & Rentals Tax worksheet or a hard copy of the PCFILING, guest checks/registration cards, cash receipts/sales journal, cash disbursement/purchases journal, general ledger, payroll records, cash register tapes, bank records and any other source documents required to support entries in an accounting record as either taxable or non-taxable sales. Operators whose sales include non-taxable items must keep adequate records to substantiate non-taxable sales or all sales will be considered taxable. [Rev. 706.01]

**FAILURE TO MAINTAIN ADEQUATE RECORDS**

Failure to keep adequate records may result in the loss of any 3% commissions taken, the assessment of a 10%, 25% or 50% penalty on any additional tax due and/or the suspension/revocation of their operator's license.

**3% COMMISSION REQUIREMENT**

Per RSA 78-A:7,III operators are permitted to take a commission equal to 3% of the tax due if they meet all of the following requirements: (1) keep the prescribed records (see above), (2) file the return timely, (3) pay the tax due timely and (4) have no outstanding prior balance due for tax, interest and/or penalties and (5) follow the appropriate method of filing.

**WORKSHEET SAMPLE**

*If in January, 2000 your income and tax are as follows, then you would fill in the worksheet as indicated below, using **WHOLE DOLLARS ONLY**.*

**RECEIPTS FROM MEALS AND BEVERAGES**

	Income	January	<b>NOTE</b>
1 Tax Excluded Receipts.....	\$27,000.00	27,000	TELEFILE users will enter Lines 5, 9, 11 and 20 on the Telefile system.
2 Meals Tax at 8% (Line 1 multiplied by .08).....		2,160	
3 Tax Included Receipts.....	\$14,000.00	14,000	
4 Meals Tax at 7.41% (Line 3 multiplied by .0741).....		1,037	
5 Total Meals Tax (Line 2 plus line 4).....		3,197	

**RECEIPTS FROM RENTALS**

6 Room Rental Receipts.....	\$10,100.00	10,100	
7 Permanent Resident Receipts .....	\$100.00	100	
8 Taxable Room Rental Receipts (Line 6 minus line 7).....		10,000	
9 Total Room Rental Tax (Multiply line 8 by <u>.08</u> or .0741. Circle rate used).....			800
10 Motor Vehicle Rental Receipts.....	\$5,000.00	5,000	
11 Total Motor Vehicle Rental Tax (Multiply line 10 by <u>.08</u> or .0741. Circle rate used).....			400
12 Total Tax (Line 5 plus line 9 plus line 11).....		4,397	

**ADDITIONS AND DEDUCTIONS**

13 Commission (Line 12 multiplied by .03. See 3% Commission Requirement above).....	132	
14 Advanced Payment or Credit Memo.....	0	
15 Total Deductions (Line 13 plus line 14).....	132	
16 Interest (See instructions).....	0	
17 Penalty for Failure to Pay (See instructions).....	0	
18 Penalty for Failure to File (See instructions).....	0	
19 Total Additions (Sum of lines 16, 17 & 18).....	0	
20 Total Payment Due (Line 12 minus line 15 plus line 19) Make check payable to State of New Hampshire.....		4,265
21 Tax Exempt Meals & Rentals Receipts (e.g. federal, state & local government employees).....	0	

**MEALS & RENTALS TAX WORKSHEET**

LINE-BY-LINE INSTRUCTIONS

Prior to filing a return, all licensed operators must complete the WORKSHEET found in this booklet on page 7 and page 8. This worksheet will provide an historical record of the Meals & Rentals Tax reported by your business each month during the year 2000. The worksheet is to be maintained with your records for three (3) years.

The shaded lines on this instruction page and those found on the Meals & Rentals Tax worksheet are the **ONLY** entries which the Telefile system will request you to enter or verify when filing your return.

Enter **ONLY** the requested items. **DO NOT ENTER YOUR GROSS SALES RECEIPTS ON TELEFILE.** If you have questions regarding these entries, call (603) 271-3701.

**ENTER** your business name on the line in the upper left corner of the worksheet.

**ENTER** your six (6) digit Meals & Rentals Tax license number in the block located in the upper left corner of the worksheet.

**DO NOT ENTER** your Personal Identification Number (PIN Number) on the worksheet. The PIN number is necessary for filing your return on the TELEFILE and/or the PCFILE system; however, this number should not be disclosed to anyone **except** those persons specifically authorized to act on your behalf.

**Receipts from Meals & Beverages**

**Line 1** Enter the net receipts/net sales for the period, (excluding tax).

**Line 2** Multiply line 1 x .08 and **Enter** on line 2.

**Line 3** Enter the gross receipts/gross sales for the period, (including tax).

**Line 4** Multiply line 3 x .0741 and **Enter** on line 4.

**Line 5** Enter the TOTAL MEALS TAX, line 2 plus line 4. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY.**

**Receipts from Rentals**

**Line 6** Enter the total room rental receipts.

**Line 7** Enter permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)

**Line 8** Enter the taxable room rental receipts, line 6 minus line 7.

**Line 9** Enter the TOTAL ROOM RENTAL TAX. Circle the rate which applies. Line 8 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY.**

**Line 10** Enter the total motor vehicle rental receipts.

**Line 11** Enter the TOTAL MOTOR VEHICLE RENTAL TAX. Circle the rate which applies. Line 10 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and **ENTER WHOLE DOLLARS ONLY.**

**Line 12** Enter the total amount of tax, line 5 plus line 9 plus line 11.

NOTE: Taxpayers who substantially understate their tax on line 12 may be assessed a penalty by the department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (line 12) or \$5,000.

**Additions and Deductions**

**Deductions:** Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7. (See 3% Commission Requirements on page 4.)

**Line 13** Multiply line 12 x .03 and **Enter** total on line 13.

**Line 14** Enter payments made in advance of the due date for the current tax period **or** for any Credit Memo you have **received** from the Department of Revenue Administration.

**Line 15** Enter total deductions, line 13 plus line 14.

**MEALS & RENTALS TAX WORKSHEET**

LINE-BY-LINE INSTRUCTIONS (continued)

**Additions:**

**Line 16** Tax due not timely paid shall have interest at a rate of 10% per annum for returns due in the year 2000. The interest is calculated on the balance of tax due from the original due date to the date paid.

**Multiply** the Total Tax by the number of days late x .000274. **Enter** this amount on line 16.

**Example: To calculate interest on a return 15 days late with a tax due of \$500, see below.**

$\$500 \text{ tax} \times 15 \text{ days late} \times .000274 = \$2.06 \text{ interest due}$

**Line 17** Tax due not timely paid may have a penalty for failure to pay imposed. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law, but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

**Multiply** the Total Tax by 10% and **Enter** on line 17.

**Example: To calculate the 10% penalty for failure to pay on \$500 tax, see below.**

$\$500 \times .10 \text{ penalty for failure to pay} = \$50 \text{ penalty due}$

**Line 18** A taxpayer failing to timely file a complete return will be subject to a penalty for failure to file equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of the tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

**Multiply** the Total Tax by the percentage which applies and **Enter** the penalty for failure to file on line 18.

**Example: To calculate the penalty for failure to file, see below.**

<u>Tax is:</u>	<u>Due date:</u>	<u>When filed:</u>	<u>Failure to file penalty due:</u>
\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater
\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater
\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater
\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater
\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater

\* If the return is due on 1/15 and filed on 2/16, the penalty is calculated at 10%: 5% for the first month, (1/16-2/15) and 5% for the part thereof of the second month, (2/16)

**Line 19** **Enter** the sum of lines 16, 17 and 18.

**Line 20** **Enter** the TOTAL PAYMENT DUE, line 12 minus line 15 plus line 19. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY. The amount entered here is the amount to be deducted from the account you have authorized for this purpose.

**NOTE:** For operators filing a paper return, Form DP-14, enclose a check payable to the State of NH for the amount shown on line 20. If less than \$1.00 do not pay but still file the return.

Electronic returns filed timely will have the payment, on line 20, deducted from their account the next business day AFTER THE RETURN DUE DATE (commonly on the 16th of the month).

Electronic payment for late filed returns will be deducted the NEXT BUSINESS DAY following the day the return was filed.

**Line 21** **Enter** the total Meals & Rentals receipts which are exempt from tax. As an example, federal, New Hampshire state and New Hampshire municipal employees on government business and having the proper documentation may be exempt from the payment of this tax. For further clarification, contact the New Hampshire Department of Revenue Administration at (603) 271-3400.

**Line 22** Electronic filers should enter the 10 digit confirmation number assigned by the Telefile System at the conclusion of your filing. This number is an important record of your Telefile transaction and will be requested should any research of your electronic filing be required. Enter this number on your worksheet in the block under the corresponding tax period. PC filers should print a copy of their completed transaction prior to exiting the PC FILE to maintain a record of their transaction and confirmation number.

# STATE OF NEW HAMPSHIRE

BUSINESS NAME \_\_\_\_\_

LICENSE NUMBER 

--	--	--	--	--	--

PIN NUMBER 

Enter PIN Number on Telefile
------------------------------

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE  
**Telefile Telephone Number (603) 271-1000**

For the month of

Filing due date

01/2000	02/2000	03/2000	04/2000	05/2000
02/15/2000	03/15/2000	04/17/2000	05/15/2000	06/15/2000

**Payment authorized on line 20 will be debited from your**

## RECEIPTS FROM MEALS AND BEVERAGES

1	Tax Excluded Receipts					
2	Meals Tax @ 8% (Line 1 multiplied by .08)					
3	Tax Included Receipts					
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)					
5	<b>TOTAL MEALS TAX</b> (Line 2 plus line 4)					

## RECEIPTS FROM RENTALS

6	Room Rental Receipts					
7	Permanent Resident Receipts					
8	Taxable Room Rental Receipts Line 6 minus line 7					
9	<b>TOTAL ROOM RENTAL TAX</b> Circle rate used. Line 8 multiplied by .08 or .0741.					
10	Motor Vehicle Rental Receipts					
11	<b>TOTAL MOTOR VEHICLE RENTAL TAX.</b> Circle rate used. Line 10 x rate, .08 if tax excluded, .0741 if tax included. Round to nearest dollar.					
12	<b>TOTAL TAX</b> (Line 5 plus line 9 plus line 11)					

## ADDITIONS AND DEDUCTIONS

13	Commission (Line 12 multiplied by .03) See 3% commission requirement on page 4.					
14	Advanced Payment or Credit Memo					
15	<b>TOTAL DEDUCTIONS</b> (Line 13 plus line 14)					
16	Interest (See instructions)					
17	Penalty for Failure to Pay (See instructions)					
18	Penalty for Failure to File (See instructions)					
19	<b>TOTAL ADDITIONS</b> (Sum of lines 16, 17 & 18)					

20	<b>TOTAL PAYMENT DUE</b> (Line 12 minus line 15 plus line 19)					
21	<b>TAX EXEMPT MEALS &amp; RENTALS RECEIPTS</b> (See instructions)					

01/2000	02/2000	03/2000	04/2000	05/2000
---------	---------	---------	---------	---------

THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE

22	CONFIRMATION NUMBER					
----	---------------------	--	--	--	--	--

MEALS & RENTALS TAX WORKSHEET

2000

LICENSE NUMBER

N.H. MEALS & RENTALS RETURN AND MUST BE RETAINED FOR THREE YEARS.

Telefile Telephone Number (603) 271-1000

06/2000	07/2000	08/2000	09/2000	10/2000	11/2000	12/2000	TOTAL
07/17/2000	08/15/2000	09/15/2000	10/16/2000	11/15/2000	12/15/2000	01/16/2001	2000

account the next business day after the filing due date above.

RECEIPTS FROM MEALS AND BEVERAGES

1							
2							
3							
4							
5							

RECEIPTS FROM RENTALS

6							
7							
8							
9							
10							
11							
12							

ADDITIONS AND DEDUCTIONS

13							
14							
15							
16							
17							
18							
19							
20							
21							

06/2000	07/2000	08/2000	09/2000	10/2000	11/2000	12/2000	2000
---------	---------	---------	---------	---------	---------	---------	------

TRANSACTION. PLEASE ENTER THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22							
----	--	--	--	--	--	--	--

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

### TELEFILE FILING OPTION

After completing the worksheet contained in this booklet, the TELEFILE system may be accessed by dialing (603) 271-1000 from a touch-tone telephone 24 hours a day, seven days a week. Questions concerning the TELEFILE or PCFILE systems may be directed to (603) 271-3701, Monday - Friday, 8:00am - 4:30pm.

The TELEFILE system will provide step-by-step instructions on filing your return. If at any time during the filing process you do not hear the instructions, wait a few seconds and TELEFILE will repeat them to you. You will have several opportunities to enter the requested entry prior to having the call disconnected.

After entering your license number and PIN number, you will have the opportunity to 1) file your return, 2) change your PIN number, or both. Listen to the prompt, then make your selection.

### CHANGING THE PIN NUMBER

Each licensed Meals and Rentals Tax operator who has completed an ACH Authorization Form has been assigned a four (4) digit Personal Identification Number (PIN) for use in accessing the TELEFILE and/or PCFILE systems. The PIN number has been generated by computer and randomly assigned. This PIN number will be mailed to you by the Department of Revenue Administration.

Personal Identification Number (PIN) may be changed by the operator by selecting the option provided on the TELEFILE system. PCFILE operators must access the TELEFILE system to change their PIN by calling (603) 271-1000. The PIN must be a four (4) digit number. After changing your PIN, you will have the option of filing a return or exiting the system.

### ENTERING DOLLAR AMOUNTS

**All dollars must be entered on the TELEFILE System in WHOLE DOLLARS. DO NOT ENTER CENTS.**

For each entry which requires a dollar amount, you will be asked to enter the pound sign (#) once you have completely entered any dollar amount. The pound sign (#) may be found just below the number 9 of your touch-tone telephone keypad. For example, an operator reporting a meals tax of \$3,197.24 would enter as follows:

TELEFILE: "Enter the total meals tax ... Enter this amount followed by the pound key (#), now."

M&R FILER: Enter 3197 #

### VERIFYING CORRECT INFORMATION

After each item of tax information has been entered, TELEFILE will ask you to verify the entry. TELEFILE will repeat the information and will request you to acknowledge the accuracy of the entry. For example:

TELEFILE: "You have entered Three Thousand One Hundred Ninety Seven Dollars. Press 1 if correct or press 2 to re-enter."

If the entry should be 2197 instead of 3197, you would press 2. TELEFILE will again instruct you to enter the information and then verify the amount. No more than three (3) attempts to enter the same entry will be allowed. If this occurs, the TELEFILE system will disconnect the call. If you are disconnected, please call (603) 271-3701.

### CONFIRMATION NUMBER

At the conclusion of each TELEFILE and PCFILE transaction, a ten (10) digit confirmation number will be provided by the TELEFILE and PCFILE systems to verify the filing. Those filing by TELEFILE should write the confirmation number on the worksheet as a record of the transaction. PC filers should print a copy of their completed transaction prior to exiting PC File to maintain a record of their transaction and confirmation number.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX BOOKLET**  
GENERAL INFORMATION

**PC FILING OPTIONS**

Meals & Rentals operators who prefer to file by personal computer must obtain the PCFILE software before filing their first return. Using your personal computer, Windows 3.1 or Windows 95/98 software, and a modem, you may download the PCFILE software from the Department of Revenue Administration web site.

**DRA WEB SITE DOWNLOAD**

- \* Access the department's web site (<http://www.state.nh.us/revenue/revenue.htm>) and click on "Meals & Rentals Tax TELEFILE/PCFILE".
- \* Locate and click on the option for downloading the PCFILE software. You will be prompted to designate a specific drive/directory to which the software will be downloaded. The downloading process may take several minutes.
- \* Once the software has been downloaded, you will complete the filing by following the on-screen instructions.

**FILING A PCFILE RETURN**

- \* When you have completed and verified all return entries you are ready to transmit your return. Select the finish tab, click on "connect", and PCFILE will automatically transmit your filing to the Department of Revenue Administration.
- \* Upon completion of the transaction you will receive notification of your successful filing. A ten (10) digit confirmation number will be transmitted via the PCFILE to your computer.
- \* Once confirmation has been received, **you must print a copy of the filing** to maintain in your records as required by Rev. Rule 706.01.

**Operators lacking access to the internet may write to the  
Department of Revenue Administration to obtain the PCFILE  
program software on a 3½ inch diskette at address below:**

**NH Dept of Revenue Administration  
Collection Division  
PO Box 454  
Concord, NH 03302-0454**

**You must include your Meals & Rentals license number and a  
complete mailing address where you would like the software  
forwarded.**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX RETURN**

FOR DRA USE ONLY



**MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.**

**BUSINESS NAME** \_\_\_\_\_

License Number

Tax Period

Due Date

Amended  
Return ☐

**IF THIS IS YOUR FINAL RETURN, PLEASE GIVE REASON:**

☐ ① Business Discontinued    ☐ ② Change in Organization    ☐ ③ Business Sold    Last Day of Business \_\_\_\_\_

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts.....	1		
2	Meals Tax at 8% (Multiply line 1 by .08).....	2		
3	Tax Included Receipts.....	3		
4	Meals Tax at 7.41% (Multiply line 3 by .0741).....	4		
5	<b>Total Meals Tax</b> (Line 2 plus line 4).....	5		

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts.....	6		
7	Permanent Resident Receipts.....	7		
8	Taxable Room Rental Receipts (Line 6 minus line 7).....	8		
9	<b>Total Room Rental Tax</b> (Multiply line 8 by .08 or .0741. Circle rate used).....	9		
10	Motor Vehicle Rental Receipts.....	10		
11	<b>Total Motor Vehicle Rental Tax</b> (Multiply line 10 by .08 or .0741. Circle rate used).....	11		
12	<b>Total Tax</b> ( Line 5, plus line 9 plus line 11).....	12		

**ADDITIONS AND DEDUCTIONS**

13	Commission (Line 12 multiplied by .03. See 3% commission requirement on page 4).....	13		
14	Advance Payment or Credit Memo.....	14		
15	<b>Total Deductions</b> (Line 13 plus line 14).....	15		
16	Interest (See instructions).....	16		
17	Penalty for Failure to Pay (See instructions).....	17		
18	Penalty for Failure to File (See instructions).....	18		
19	<b>Total Additions</b> (Sum of lines 16, 17 & 18).....	19		
20	<b>Total Due</b> (Line 12 minus line 15, plus line 19) Make check payable to State of New Hampshire..... <b>Enclose, but do not staple or tape, your payment with the return.</b>	20		
21	<b>Tax Exempt Meals &amp; Rentals Receipts</b> (See instructions).....	21		

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature (Failure to sign may result in the assessment of penalties.)

Preparer Other Than Taxpayer

Date

Telephone Number

Date

Preparer's Identification Number

**MAIL  
TO:**

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

Preparer's Address

City or Town, State, Zip Code

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMONLY ASKED MEALS & RENTALS QUESTIONS**

**1 WHAT RECORDS DO I NEED TO KEEP AND FOR HOW LONG?**

Keep all records used to record and report your Meals & Rentals Tax, for three (3) years. This includes the telefile worksheet, cash receipts journals, cash disbursement journal, general ledger, payroll records, cash register tapes, guest checks and registration cards, bank statements with all enclosures and any other source document used in your accounting records. Include those that separate taxable items from non taxable items. If you sell both taxable and non-taxable items, it is important to maintain those records which justify non-taxable sales.

**2 HOW ARE BAKERY PRODUCTS TAXED?**

All bakery products sold in quantities of less than six from a restaurant are taxable. A bakery is classified as a restaurant when it offers other taxable items for sale such as, but not limited to, coffee, soda, sandwiches, salad bars and/or hot foods. The taxability of bakery products is not affected by whether the bakery product is served to be eaten on premise or on a "to go" basis.

**3 ARE GRATUITIES AND SERVICE CHARGES TAXED?**

Gratuities are not taxable when the entire gratuity is given freely to the person(s) who actually provided the service. Gratuities and other service charges are not taxable when the charge is (1) separately stated on the bill (2) not mandatory (3) given entirely to the staff providing the service (not supplementing wages).

**4 DO I NEED A SEPARATE LICENSE FOR CATERING?**

Yes, an additional separate license is required for the occasional serving of meals at various locations for occasions such as but not limited to banquets, weddings, barbecues, outings, picnics, etc.

**5 ARE PARTY PLATTERS TAXABLE? EVEN IF I AM NOT SERVING?**

Yes, party platters are taxable whether delivered, picked up, served or not.

**6 WHO IS EXEMPT FROM THE MEALS & RENTALS TAX?**

No blanket Meals & Rentals Tax exemption exists for non profit organizations. However, there are limited exemptions for the following:

- a. Meals & Rentals charges incurred in the course of official business by federal government employees, New Hampshire State, County or Municipal employees. The operator must receive a purchase order from the governmental entity and payment from the government's treasurer.
- b. Persons possessing diplomatic tax exempt cards issued by the US Department of State.
- c. Rents incurred as the result of the partial or complete destruction of a person's permanent residence.
- d. Meals paid for with food stamps/coupons are not subject to tax.
- e. Some schools and students are not subject to tax.

If you have any questions about tax exempt sales, please call the department for clarification at (603) 271-3400. The State of New Hampshire does not issue Meals & Rentals Tax exempt certificates.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMONLY ASKED MEALS & RENTALS QUESTIONS**  
Continued

**7 HOW SHOULD I HANDLE COUPON AND DISCOUNT SALES?**

The tax should be applied to the sale amount after the discount or coupon reduction has been taken.

**8 WHEN IS LONG TERM RENTAL SUBJECT TO THE MEALS & RENTALS TAX?**

Tax must be collected on all room rentals of 185 days or less. When a patron reaches the 185th consecutive day of occupancy the operator must refund to the patron the tax monies that have been collected. The operator must then send to the New Hampshire Department of Revenue Administration verification of the refund (a copy of the canceled check or a signed statement from the patron that he/she has received the refund) along with documentation supporting the length of occupancy. The Department will then issue a credit memo. Once the credit memo is received, the operator may use it to reduce a subsequent tax payment. The credit memo amount should be entered on line 14 of the Meals & Rentals Tax worksheet. NOTE: Operators may not utilize any credit amount until they have received a credit memo from the department.

**9 ARE FUNCTION ROOM RENTALS TAXABLE?**

Yes, room rentals in a hotel (or any facility with sleeping accommodations) are subject to the tax.

**10 WHERE CAN I GET A COPY OF THE MEALS & RENTALS TAX LAW AND RULE?**

A copy of the Meals & Rentals tax law (RSA 78-A) and administrative rule (Chapter 700) is available through the Government Information Bureau, NH State Library, 20 Park Street, Concord, NH 03301, (603) 271-2239. The law and rule can also be obtained through the department's web site on the internet at <http://www.state.nh.us/revenue/revenue.htm>.

**11 DO I NEED TO FILE A RETURN EVERY MONTH EVEN IF I HAVE NO ACTIVITY?**

Yes, you must file a return even if you have had no activity during your scheduled reporting periods.

**12 WHAT CHARGES ASSOCIATED WITH AUTOMOBILE RENTALS IS TAXABLE?**

All charges included in the rental agreement are taxable including but not limited to airport fees, drop off fees and under age fees. The following items are not subject to the tax when separately stated in the agreement:

- a. Charges for fuel
- b. Charges for insurance
- c. Charges for damages

These questions are not intended to be inclusive of every situation. If you have any questions regarding the taxability of any product or rental, please contact the department at (603) 271-3400.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS LICENSE DATA UPDATE**

**REQUEST CHANGE FOR LICENSE #** \_\_\_\_\_  
(ENTER LICENSE NUMBER ABOVE)

After completing the applicable section below, detach this form from the booklet at the perforated line to the left.

Mail to: **NH DEPT OF REVENUE ADMINISTRATION  
COLLECTION DIVISION  
PO BOX 454  
CONCORD NH 03302-0454**

**CURRENT BUSINESS MAILING ADDRESS**

BUSINESS NAME		
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME		
NUMBER AND STREET ADDRESS		
CITY/TOWN	STATE	ZIP CODE

**BUSINESS MAILING ADDRESS CHANGE**

BUSINESS NAME		
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME		
NUMBER AND STREET ADDRESS		
CITY/TOWN	STATE	ZIP CODE

**BUSINESS NAME CHANGE**

CHANGE FROM: \_\_\_\_\_ TO: \_\_\_\_\_

**REQUEST FOR CHANGE IN FILING REQUIREMENTS**

I request my filing requirements be changed **FROM:** \_\_\_\_\_ - \_\_\_\_\_  
month beginning month ending

**TO:** \_\_\_\_\_ - \_\_\_\_\_  
month beginning month ending

I understand a return must be filed for each month in which my license is active, even though there may be no tax due.

FOR DRA USE ONLY

SIGNATURE

DATE